



NORFOLK

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July 19, 2016

To the Honorable Council
City of Norfolk, Virginia

PH-13

Re: Ordinance Granting an Exemption from Real Estate
Taxes for Real Property of First Baptist Church
Retroactive

Dear Ladies and Gentlemen:

This agenda item is an application for tax relief from First Baptist Church of Campostella Trust ("FBCCT"), a church which failed to complete the required forms. The Assessor is satisfied that the property houses a church and ancillary buildings and qualifies for the exemption with reason for assessment being the Church's failure to complete the required paperwork. The application requests that it be relieved of the consequences of failing to perfect the exemption to which it was entitled. The ordinance grants the exemptions retroactive to September 1, 2014 for one parcel and to January 1, 2015 for the other parcel in the amount of \$5,439.89.

Respectfully submitted,

Bernard A. Pishko
City Attorney

Recommendation: Adopt Ordinance

7/1/16 sb

Form and Correctness Approval:

By Martha P. McGinnis
Office of the City Attorney

NORFOLK, VIRGINIA

Contents Approved:

By Reinhold
DEPT. REAL ESTATE ASSESSOR**ORDINANCE No.**

AN ORDINANCE GRANTING AN EXEMPTION FROM REAL ESTATE TAXES FOR THREE PARCELS OF REAL PROPERTY OF FIRST BAPTIST CHURCH OF CAMPOSTELLA TRUST RETROACTIVE TO SEPTEMBER 1, 2014 AND ONE PARCEL OF REAL ESTATE RETROACTIVE TO JANUARY 1, 2015.

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WHEREAS, First Baptist Church of Campostella Trust ("FBCCT") has filed an application for exemption from real estate taxes for three parcels of real property; and

WHEREAS, such application was filed pursuant to the provisions of §24-212.5 of the Norfolk City Code, 1979, as amended; and

WHEREAS, one parcel was exempt from taxation as of September 1, 2014, and one parcel was exempt from taxation as of January 1, 2015 pursuant to Article X, § (6)(a)(2) of the Virginia Constitution; and

WHEREAS, FBCCT failed to file applications for exemption from taxation for the parcels until June 28, 2016; and

WHEREAS, the revenue impact to the City and its taxpayers for granting retroactive exemption is \$5,439.89; and

WHEREAS, the Council has considered other criteria, facts and circumstances deemed pertinent to the adoption of this ordinance; and

WHEREAS, it is the desire of this Council that FBCCT's application for retroactive exemption for two of the parcels to September 1, 2014 and for one parcel to January 1, 2015, be granted; now, therefore,

BE IT ORDAINED by the Council of the City of Norfolk:

Section 1:- That First Baptist Church of Campostella Trust is hereby granted an exemption for Parcel No. 4745-6005 and Parcel No. 4600-9305 retroactive to September 1, 2014 and exemption for Parcel No. 4868-9340 retroactive to January 1, 2015.

Section 2:- That the tax exemption granted herein is based on the Council's finding that the First Baptist Church of Campostella Trust is a religious organization within the meaning of Article X, Section 6, Subsection (a)(2) of the Constitution of Virginia, 1971, and §24-212.5 of the Norfolk City Code, 1979, as amended.

Section 3:- That this ordinance shall be in effect from and after the date of its adoption.